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TRANSMITTAL FORM

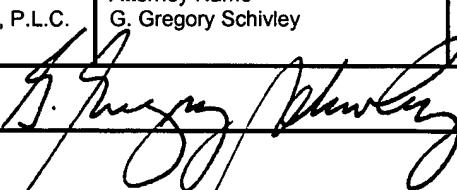
(to be used for all correspondence after initial filing)

		Application Number	09/530,122
		Filing Date	April 20, 2000
		First Named Inventor	Hiroki Nakahara
		Art Unit	2871
		Examiner Name	Qi, Zhi Qiang
Total Number of Pages in This Submission		Attorney Docket Number	9319S-000126

ENCLOSURES (check all that apply)

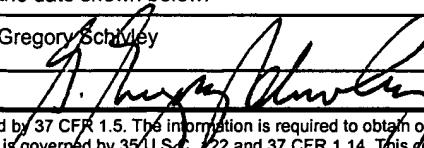
<input checked="" type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input type="checkbox"/> Amendment / Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Response to Missing Parts/ Incomplete Application <input type="checkbox"/> Response to Missing Parts under 37 CFR 1.52 or 1.53	<input checked="" type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____	<input checked="" type="checkbox"/> After Allowance Communication to Technology Center (TC) <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input checked="" type="checkbox"/> Other Enclosure(s) (please identify below): Issue Fee Transmittal; Comments on Statement of Reasons for Allowance; return post card
Remarks		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm or Individual name	Harness, Dickey & Pierce, P.L.C.	Attorney Name G. Gregory Schivley	Reg. No. 27,382
Signature			
Date	November 2, 2005		

CERTIFICATE OF TRANSMISSION/MAILING

I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date shown below.

Typed or printed name	G. Gregory Schivley	Express Mail Label No.	EV 717 344 684 US (11/2/2005)
Signature		Date	November 2, 2005

This collection of information is required by 37 CFR 1.5. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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FEE TRANSMITTAL for FY 2005

Effective 10/01/2004. Patent fees are subject to annual revision.

 Applicant claims small entity status. See 37 CFR 1.27

TOTAL AMOUNT OF PAYMENT (\$ 1415)

Complete if Known

Application Number	09/530,122
Filing Date	April 20, 2000
First Named Inventor	Hiroki Nakahara
Examiner Name	Qi, Zhi Qiang
Art Unit	2871
Attorney Docket No.	9319S-000126

METHOD OF PAYMENT (check all that apply)

 Check Credit card Money Other None
Order

 Deposit Account:
Deposit
Account
Number

50-3213

Deposit
Account
Name

Epson R & D

The Director is authorized to: (check all that apply)

 Charge fee(s) indicated below Credit any overpayments
 Charge any additional fee(s) during the pendency of this application
 Charge fee(s) indicated below, except for the filing fee
 to the above-identified deposit account.

FEE CALCULATION (continued)

3. ADDITIONAL FEES

Large Entity Small Entity

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1051	130	2051	65	Surcharge - late filing fee or oath	
1052	50	2052	25	Surcharge - late provisional filing fee or cover sheet	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	120	2251	60	Extension for reply within first month	
1252	450	2252	225	Extension for reply within second month	
1253	1020	2253	510	Extension for reply within third month	
1254	1,590	2254	795	Extension for reply within fourth month	
1255	2,160	2255	1080	Extension for reply within fifth month	
1401	500	2401	250	Notice of Appeal	
1402	500	2402	250	Filing a brief in support of an appeal	
1403	1000	2403	500	Request for oral hearing	
1452	500	2452	250	Petition to revive – unavoidable	
1453	1500	2453	750	Petition to revive – unintentional	
1501	1400	2501	700	Utility issue fee (or reissue)	1400
1502	800	2502	400	Design issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17 (q)	
1806	180	1806	180	Submission of Information Disclosure Stmt	
Total Claims	-20 **	= 0	X 0	= 0	Recording each patent assignment per property (times number of properties)
Independent Claims	-3 **	= 0	X 0	= 0	Filing a submission after final rejection (37 CFR § 1.129(a))
Multiple Dependent					For each additional invention to be examined (37 CFR § 1.129(b))
					Request for Continued Examination (RCE)
					Other fee (specify) #8001 patent copies 15

SUBTOTAL (1) (\$ 0)

2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

	Extra Claims	Fee from below	Fee Paid
Total Claims	-20 **	= 0	X 0 = 0
Independent Claims	-3 **	= 0	X 0 = 0
Multiple Dependent			

Large Entity Small Entity

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	50	2202	25	Claims in excess of 20
1201	200	2201	100	Independent claims in excess of 3
1203	360	2203	180	Multiple dependent claim, if not paid
1204	200	2204	100	** Reissue independent claims over original patent
1205	50	2205	25	** Reissue claims in excess of 20 and over original patent

SUBTOTAL (2) (\$ 0)

4. SEARCH/EXAMINATION FEES

1111	500	2111	250	Utility Search Fee
1112	100	2112	50	Design Search Fee
1113	300	2113	150	Plant Search Fee
1114	500	2114	250	Reissue Search Fee
1311	200	2311	100	Utility Examination Fee
1312	130	2312	65	Design Examination Fee
1313	160	2313	80	Plant Examination Fee
1314	600	2314	300	Reissue Examination Fee

SUBTOTAL (4) (\$ 0)

SUBMITTED BY

Complete (if applicable)

Name (Print/Type)	G. Gregory Schivley	Registration No. (Attorney/Agent)	27,382	Telephone	248 641 1600
Signature				Date	November 2, 2005

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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.: 09/530,122

Filing Date: April 20, 2000

Applicant: Hiroki NAKAHARA

Group Art Unit: 2871

Examiner: Zhi Qiang Qi

Title: LIQUID CRYSTAL PANEL AND METHOD OF
FABRICATING THE SAME

Attorney Docket: 9319S-000126

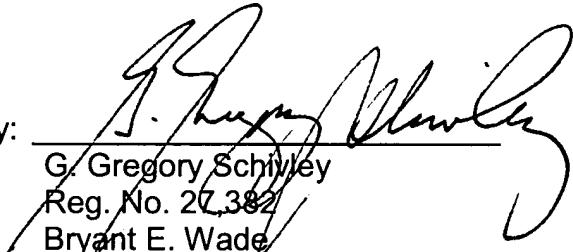
Director of the United States Patent and Trademark Office
Alexandria, VA 22313-1450

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Reasons for allowance are only warranted in instances in which "the record of the prosecution as a whole does not make clear [the Examiner's] reasons for allowing a claim or claims." 37 C.F.R. 1.104 (e). In the present case, Applicant believes the record as a whole makes clear the reasons for allowance and therefore no statement by the Examiner is necessary or warranted, especially since the statement may unfairly focus on certain reasons for allowance which are not reflected by the prosecution history. Therefore, the record should reflect that Applicant does not necessarily agree with each statement in the reasons for allowance. For example, while Applicant believes the claims are allowable, Applicant may not unequivocally agree that patentability resides

solely in the specific feature or combination of features identified, or that each feature or combination of features identified is required for patentability, or that equivalents of any of the recited features are outside the scope of the claims. Moreover, to the extent the reasons for allowance do not separately address the subject matter of all the claims, Applicant does not acquiesce to any inference that the non-addressed claims fail to present other reasons for patentability apart from the patentability of the claims which were specifically addressed by the Examiner.

Respectfully submitted,

By: 
G. Gregory Schiely
Reg. No. 27,382
Bryant E. Wade
Reg. No. 40,344

Dated: Nov 2, 2005
HARNESS, DICKEY & PIERCE, P.L.C.
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GGS/BEW/jmz